

# County of Placer, California

## Combining Statement of Net Assets Internal Service Funds June 30, 2004

	County Services	District Services	Self Insurance	Total
<b>Assets</b>				
Current assets:				
Cash and investments	\$ 11,112,963	\$ 845,196	\$ 26,113,730	\$ 38,071,889
Receivables	38,211	22,543	-	60,754
Inventories	690,520	-	-	690,520
Prepaid items	9,538	-	324	9,862
Total current assets	<u>11,851,232</u>	<u>867,739</u>	<u>26,114,054</u>	<u>38,833,025</u>
Noncurrent assets:				
Advances to other funds	-	884,909	-	884,909
Capital assets:				
Land	-	-	20,095	20,095
Buildings	1,224,466	16,307	73,706	1,314,479
Equipment	16,620,146	2,051,770	-	18,671,916
Construction in progress	127,321	-	-	127,321
Less accumulated depreciation	<u>(8,128,306)</u>	<u>(1,202,475)</u>	<u>(33,560)</u>	<u>(9,364,341)</u>
Total capital assets, net	<u>9,843,627</u>	<u>865,602</u>	<u>60,241</u>	<u>10,769,470</u>
Total noncurrent assets	<u>9,843,627</u>	<u>1,750,511</u>	<u>60,241</u>	<u>11,654,379</u>
Total assets	<u>21,694,859</u>	<u>2,618,250</u>	<u>26,174,295</u>	<u>50,487,404</u>
<b>Liabilities</b>				
Current liabilities:				
Accounts payable and accrued liabilities	814,422	66,992	226,305	1,107,719
Due to other funds	1,406,731	-	-	1,406,731
Deposits from others	-	7,000	5,409	12,409
Compensated absences	<u>89,356</u>	<u>78,448</u>	<u>9,914</u>	<u>177,718</u>
Total current liabilities	<u>2,310,509</u>	<u>152,440</u>	<u>241,628</u>	<u>2,704,577</u>
Noncurrent liabilities:				
Compensated absences	227,485	175,256	38,859	441,600
Advances from other funds	400,251	686,946	-	1,087,197
Self insurance liability	<u>-</u>	<u>-</u>	<u>22,758,300</u>	<u>22,758,300</u>
Total noncurrent liabilities	<u>627,736</u>	<u>862,202</u>	<u>22,797,159</u>	<u>24,287,097</u>
Total liabilities	<u>2,938,245</u>	<u>1,014,642</u>	<u>23,038,787</u>	<u>26,991,674</u>
<b>Net Assets</b>				
Invested in capital assets	9,843,627	865,602	60,241	10,769,470
Unrestricted	<u>8,912,987</u>	<u>738,006</u>	<u>3,075,267</u>	<u>12,726,260</u>
Total net assets	<u>\$ 18,756,614</u>	<u>\$ 1,603,608</u>	<u>\$ 3,135,508</u>	<u>\$ 23,495,730</u>